

Form **1040** (M) U.S. Individual Income Tax Return

1996

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 1996, or other tax year beginning

1996, ending

19

OMB No. 1545-0074

Label

(See page 11.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign
(See page 11.)

LABEL HERE	Your first name and initial ROBERT J.		Last name BURGESS	
	If a joint return, spouse's first name and initial		Last name	
	Home address (number and street). If you have a P.O. box, see page 11. 41 BACK BRANCH RD			Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 11. BLOOMSBURG, PA 17815			

Your social security number

171-4

Spouse's social security number

For help finding line instructions, see pages 2 and 3 in the booklet.

Yes	No	Note: Checking "Yes" will not change your tax or reduce your refund.

Filing Status

Check only one box.

- 1 ☒ Single
- 2 ☐ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See instructions.)

Exemptions6a ☒ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a.b ☐ **Spouse**c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number. If born in Dec. 1996, see inst.	(3) Dependent's relationship to you	(4) No. of months lived in your home in 1996

If more than six dependents, see the instructions for line 6c.

No. of taxes checked on lines 6a and 6b

1

No. of your children on line 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers entered on lines above ▶

1

d Total number of exemptions claimed

Income**Attach Copy B of your Forms W-2, W-2G, and 1099-R here.**

If you did not get a W-2, see the instructions for line 7.

Enclose, but do not attach, any payment. Also, please enclose **Form 1040-V** (see the instructions for line 62).

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a **Taxable** interest. Attach Schedule B if over \$400.
- b **Tax-exempt** interest. DO NOT include on line 8a
- 9 Dividend income. Attach Schedule B if over \$400
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13 Capital gain or (loss). If required, attach Schedule D
- 14 Other gains or (losses). Attach Form 4797
- 15a Total IRA distributions
- 15b Taxable amount (see inst.)
- 16a Total pensions and annuities
- 16b Taxable amount (see inst.)
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits
- 20b Taxable amount (see inst.)
- 21 Other income. List type and amount—see instructions
- 22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

7	0
8a	
9	0.00
10	0
11	0.00
12	0
13	0
14	0
15a	0
15b	0
16a	0
16b	0
17	0
18	0
19	0
20a	0
20b	0
21	
22	0.00

Adjusted Gross Income

If line 31 is under \$28,495 (under \$9,500 if a child did not live with you), see the instructions for

- 23a Your IRA deduction (see instructions)
- 23b Spouse's IRA deduction (see instructions)
- 24 Moving expenses. Attach Form 3903 or 3903-F
- 25 One-half of self-employment tax. Attach Schedule SE
- 26 Self-employed health insurance deduction (see inst.)
- 27 Keogh & self-employed SEP plans. If SEP, check ☐
- 28 Penalty on early withdrawal of savings
- 29 Alimony paid. Recipient's SSN ▶
- 30 Add lines 23a through 29
- 31 Subtract line 30 from line 22. This is your **adjusted gross income** ▶

23a	
23b	
24	
25	
26	
27	
28	
29	
30	
31	0

Act and Paperwork Reduction Act Notice, see page 7.

Cat. No. 11320B

Form **1040** (1996)**GOVERNMENT EXHIBIT**

Form 1040 (1996)

Tax Computation

- 32 Amount from line 31 (adjusted gross income) 32 0⁰⁰
- 33a Check if: ☐ You were 65 or older, ☐ Blind; ☐ Spouse was 65 or older, ☐ Blind. Add the number of boxes checked above and enter the total here 33a
- b If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see instructions and check here 33b ☐

- 34 Enter the larger of your: **Itemized deductions** from Schedule A, line 28, OR **Standard deduction** shown below for your filing status. But see the instructions if you checked any box on line 33a or b or someone can claim you as a dependent.
- Single—\$4,000 • Married filing jointly or Qualifying widow(er)—\$6,700
 - Head of household—\$5,900 • Married filing separately—\$3,350

- 35 Subtract line 34 from line 32 35 -4,000⁰⁰
- 36 If line 32 is \$88,475 or less, multiply \$2,550 by the total number of exemptions claimed on line 6d. If line 32 is over \$88,475, see the worksheet in the inst. for the amount to enter 36 2,550⁰⁰
- 37 **Taxable income.** Subtract line 36 from line 35. If line 36 is more than line 35, enter -0- 37 0⁰⁰
- 38 **Tax.** See instructions. Check if total includes any tax from a ☐ Form(s) 8814 b ☐ Form 4972 38 0

If you want the IRS to figure your tax, see the instructions for line 37.

Credits

- 39 Credit for child and dependent care expenses. Attach Form 2441 39
- 40 Credit for the elderly or the disabled. Attach Schedule R 40
- 41 Foreign tax credit. Attach Form 1116 41
- 42 Other. Check if from a ☐ Form 3800 b ☐ Form 8396 c ☐ Form 8801 d ☐ Form (specify) 42
- 43 Add lines 39 through 42 43
- 44 Subtract line 43 from line 38. If line 43 is more than line 38, enter -0- 44 0⁰⁰

Other Taxes

- 45 Self-employment tax. Attach Schedule SE 45 0
- 46 Alternative minimum tax. Attach Form 6251 46 0
- 47 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 47 0
- 48 Tax on qualified retirement plans, including IRAs. If required, attach Form 5329 48 0
- 49 Advance earned income credit payments from Form(s) W-2 49 0
- 50 Household employment taxes. Attach Schedule H 50 6
- 51 Add lines 44 through 50. This is your **total tax** 51 0⁰⁰

Payments

- 52 Federal income tax withheld from Forms W-2 and 1099 52
- 53 1996 estimated tax payments and amount applied from 1995 return 53
- 54 **Earned income credit.** Attach Schedule EIC if you have a qualifying child. Nontaxable earned income: amount ▶ and type ▶ 54
- 55 Amount paid with Form 4868 (request for extension) 55
- 56 Excess social security and RRTA tax withheld (see inst.) 56
- 57 Other payments. Check if from a ☐ Form 2439 b ☐ Form 4136 57
- 58 Add lines 52 through 57. These are your **total payments** 58 0⁰⁰

Attach Forms W-2, W-2G, and 1099-R on the front.

Refund

Have it sent directly to your bank account! See inst. and fill in 60b, c, and d.

- 59 If line 58 is more than line 51, subtract line 51 from line 58. This is the amount you **OVERPAID** 59 0
- 60a Amount of line 59 you want **REFUNDED TO YOU** 60a 0
- b Routing number c Type: ☐ Checking ☐ Savings
- d Account number
- 61 Amount of line 59 you want **APPLIED TO YOUR 1997 ESTIMATED TAX** ▶ 61

Amount You Owe

- 62 If line 51 is more than line 58, subtract line 58 from line 51. This is the **AMOUNT YOU OWE**. For details on how to pay and use **Form 1040-V**, see instructions 62 0⁰⁰
- 63 Estimated tax penalty. Also include on line 62 63

Sign Here

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature *Robert J. Boyer* Date *4/30/98* Your occupation *ELECTRICIAN*

Spouse's signature, if a joint return, BOTH must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed ☐ Preparer's social security no.

Firm's name (or yours if self-employed) and address EIN

ZIP code



I, ROBERT BURGESS, am submitting this as part of my 1996 income tax return, even though I know that no section of the Internal Revenue Code:

- 1) Establishes an income tax "liability" as, for example, Code Sections 4401, 5005, and 5703 do with respect to wagering, alcohol, and tobacco taxes;
- 2) Provides that income taxes "have to be paid on the basis of a return" - as, for example, Code Sections 4374, 4401(c), 5061(a) and 5703(b) do with respect to other taxes; I am filing anyway because I know the government has prosecuted others for failing to file income tax returns by (erroneously) invoking Code Sections 7201 and 7203. Therefore, this return is not being filed voluntarily but is being filed out of fear that if I did not file this return I could also be (illegally) prosecuted for failing to file an income tax return for the year 1996.
- 3) In addition to the above, I am filing even though the "Privacy Act Notice" as contained in a 1040 booklet clearly informs me that I am not required to file. It does so in at least two places.
 - a) In one place, it states that I need only file a return for "any tax" I may be "liable" for. Since no Code Section makes me "liable" for income taxes, this provision notifies me that I do not have to file an income tax return.
 - b) In another place, it directs me to Code Section 6001. This section provides, in relevant part, that "Whenever in the judgment of the Secretary it is necessary, he may require any person *by notice served on such person*; or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for the tax under this title." Since the Secretary of the Treasury did not "serve" me with any such "notice" and since no legislative regulation exists requiring anyone to file an income tax return, I am again informed by the "Privacy Act Notice" that I am not required to file an income tax return.
- 4) With respect to the information I included in my return, I wish to point out that the courts have ruled that: "A (1040) form with 'zeros' inserted in the space provided...qualified as a return." See *U.S. v. Long*, 618 F.2d 74 (9th Cir. 1980), *U.S. v. Kimball*, 896 F.2d 1218 (9th Cir. 1990) *U. S. V. Moore*, 627 F.2d 830 (7th Cir. 1980), and a Las Vegas bankruptcy court held that "Zeroes entered on a Form 1040 constitutes a return." *Cross v. U.S.*, 91-2 USTC p. 50,318, Banker. L. Rep p. 7404..
- 5) Please note, that my 1996 return also constitutes a claim for refund pursuant to Code Section 6402.
- 6) It should also be noted that I had "zero" income according to the Supreme Court's definition of income (See Note #1), since in *Merchant's Loan & Trust C. V. Smietanka*, 255 U.S. 509, (at pages 518 & 519) that court held that "The word (income) must be given the same meaning in all of the Income Tax Acts of Congress that was given to it in the Corporation Excise Tax Act of 1909." Therefore since I had no earnings in 1996 that would have been taxable as "income" under the Corporation Excise Tax Act of 1909, I can only swear to having "zero" income in 1996. Obviously, since I know the legal definition of "income", if I were to swear to having received any other amount of "income," I would be committing perjury under both 18 U.S.C. 1621 and U.S.C. 7206. Therefore, not wishing to commit perjury under either statute, I can only swear to having "zero" income for 1996.
- 7) I am also putting the IRS on notice that my 1996 tax return and claim for refund can not be considered "frivolous" on any basis - pursuant to Code Section 6702. For one thing, there is no statute that requires me to make a "self-assessment." Therefore, how can I be charged with a penalty for not doing something - *allegedly* incorrectly - that *no statute requires me do at all?* In addition, my return and claim for refund is based on 13 Supreme Court decisions, 9 Internal Revenue Code Sections, 3 Privacy Act Notice provisions, and numerous other references. As such, it can not be termed "frivolous" on any basis as the term is defined and understood. Additionally, my return is not designed to "delay or impede the administration of Federal income tax laws," since

it is designed to be my *final statement* under those "laws." Furthermore, no IRS employee has any delegated authority to determine if a return is "frivolous" and to impose a penalty, nor is there any *legislative* regulation implementing Section 6702. Therefore, that Statute is benign.

8) Moreover, since no assessment for 1996 income taxes (as provided for in Chapter 63) has ever been made against me, the IRS has no legal basis to hold the \$ 0 of my money it is now holding for 1996 income taxes.

9) In addition to paragraph 8 above, Code Sections 31(a)(1) and 1462 provide that any amount withheld under Section 3402 can be "credited against the amount of income tax as computed in such return." Therefore pursuant to these sections I am entitled to have refunded to me the full amount of this credit, which I am requesting that you send to me forthwith..

10) In addition, don't notify me that the IRS is "changing" my return, since there is no statute that allows the IRS to do that. You might prepare a return (pursuant to Code Section 6020(b), where no return is filed, but as in this case, a return has been filed, no statute authorises IRS personal to "change" that return.

11) Should the Service disagree with the figures and amounts shown on my tax return and claim for refund, then I demand an **office or field audit** to discuss these differences as required by the Administrative Procedure Act (APA), 5 USC 551 (1) as provided and specified for in **Treasury Regulation 601.105** and as specified and provided for in IRS documents, Publication 5, **Appeal Rights and Preparation of Protests for Unagreed Cases** and Publication 1, **Your Rights As A Taxpayer** before any "changes" in my return are made and/or any penalties are proposed or imposed. In addition, if any "determination" is made that changes in my return are warranted, I demand to be notified *as to where and when* I may "inspect" the "text of any written determination and any background file documents relating to such a determination" as provided by 26 USC 6110.

12) In addition, I will hold IRS employees who disregard the statutes, court decisions, Privacy Act Notice provisions and other references contained in this document, accountable, pursuant to 26 USC 7214 and 18 USC 241. Section 7214 makes it a crime for IRS agents to seek to extract "other or greater sums than authorized by law" and to engage in "extortion and willful oppression under color of law." To the extent that any IRS employees capriciously, wantonly, and arbitrarily disregard the court decisions, statutes, and other references contained in this document, they will be in criminal violation of these statutes, and are accordingly being put on such notice.

***Note #1:** The word "income is not defined in the Internal Revenue Code. *U.S. v. Ballard*, 535 F.2d 400, 404. But, as stated above, it can only be a derivative of corporate activity. The Supreme Court has held this numerous times. "Whatever difficulty there may be about a precise and scientific definition of "income" it imports, as used here...the idea of gain or increase arising from corporate activities," *Doyle v. Mitchell*, 247 U.S. 179. "Certainly the term "income" has no other meaning in the 1913 Act than in that of 1909 (See; *Stratton's Independence v. Howbert*, 231 U.S. 406, Pages 409-413), and...we assume that there is no difference in its meaning as used in the two acts." *Southern Pacific Co. v. John Z. Lowe Jr.*, 247 U.S. 330, 335; *Bowers v. Kerbaugh-Empire Company*, 271 U.S. 170 (1926 page 174; *Goodrich v. Edwards*, 255 U.S. 527; *United States v. Supplee-Biddle Hardware Co.*, 265 U.S. 189; *United States v. Phellis*, 257 U.S. 156; *Miles v. Safe Deposit & T. Co.*, 259 U.S. 247; *Irwin v. Gavitt*, 268 U.S. 161; *Edwards v. Cuba R. Co.*, 268 U.S. 628; *Burnett v. Harmel*, 287 U.S. 103, 108, (1932); *Lucas v. Earl*, 281 U.S. 111.